

**PETROLEUM
INCENTIVES
ADMINISTRATION**

ANNUAL
REPORT
1984


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Publications

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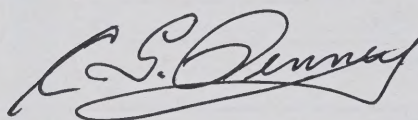


FOREWORD

I am pleased to present the annual report for the Petroleum Incentives Administration (PIA) for calendar year 1984.

This has been another busy period for PIA during which we have continued to maintain close consultation with the petroleum industry in fine tuning both the Petroleum Incentives and Canadian Ownership and Control Determination (COCD) programs. The evolution of the programs reflects PIA's constant concern for delivering its programs to industry effectively, while ensuring efficient expenditure of public funds.

The following pages review the year's activities for each of the two PIA programs.

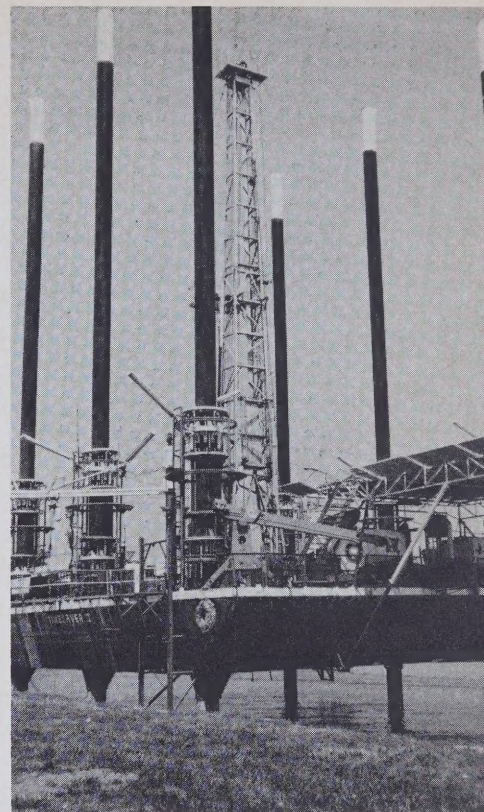


C.G. Penney
Administrator,
Petroleum Incentives
Administration
February 27, 1985

Aussi disponible en français

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Canada 1985
Cat. No. MI-8/1984E
ISBN 0-662-13784-1

*The Jackfish L-63 exploratory well in the
Liard area of the Northwest Territories.
(Robert Bellehumeur photo)*



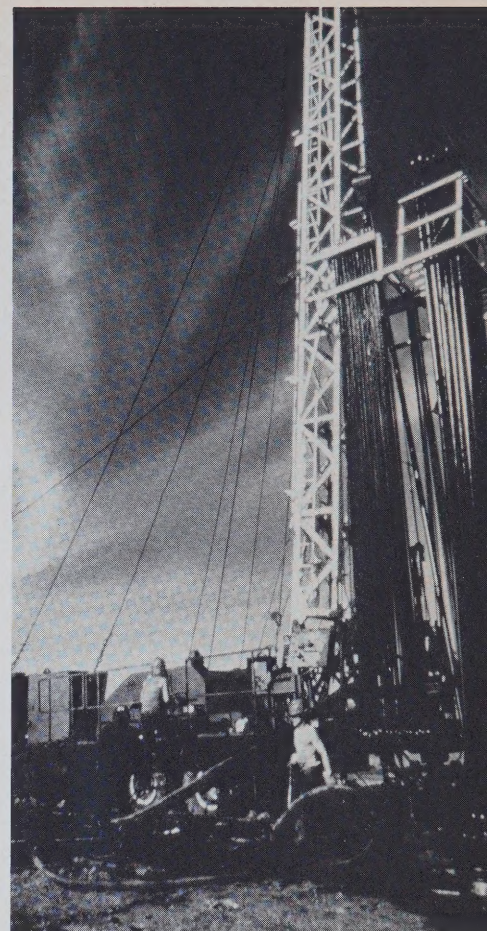
*Timesaver II is categorized as a barge because it consists of a jack-up drill platform which must be towed to drilling locations. It is used on Lake Erie to do maintenance work on wells.
(Marcel Gibeault photo)*

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*Heavy oil project at Cactus Lake,
Saskatchewan.
(Petro-Canada photo)*

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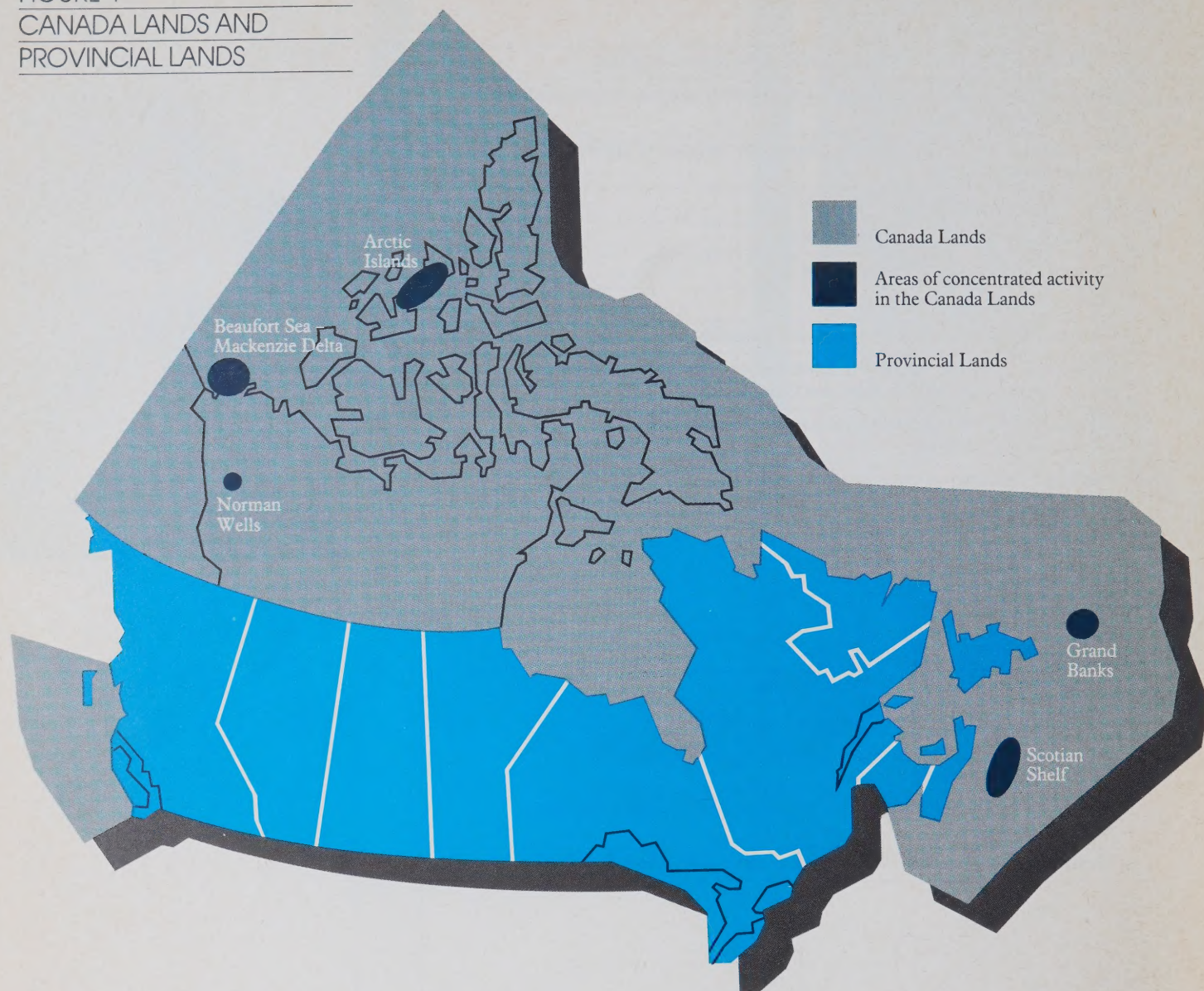
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*Island building in the Beaufort Sea.
(Jack Hughes photo)*

FIGURE 1
CANADA LANDS AND
PROVINCIAL LANDS



Canada Lands, wells drilled or tested in 1984

	Exploratory Wells	Development Wells
Mainland N.W.T.	19	66
Mackenzie Delta	2	—
Beaufort Sea	15	—
Arctic Islands	4	—
Labrador Shelf	—	—
Grand Banks	16	—
Scotian Shelf/Slope	19	—
Totals	75	66

FIGURE 2

MAJOR OIL AND GAS FIELDS OF WESTERN CANADA

The Western Sedimentary Basin, the country's major petroleum-producing region, stretches across four provinces and into the Yukon and Northwest Territories. After

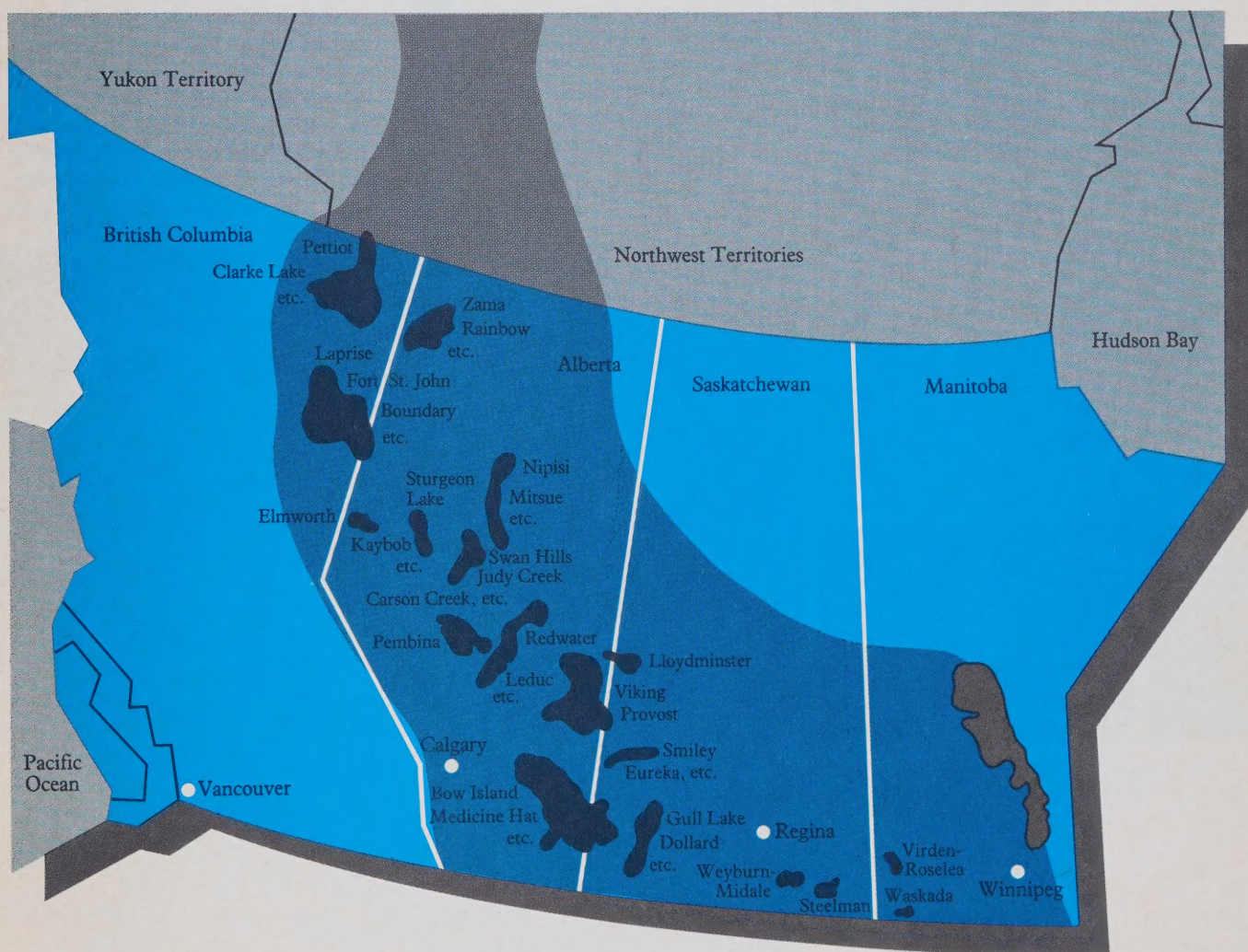
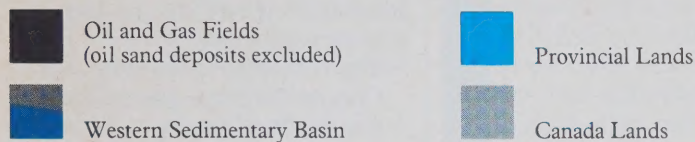
more than 50 years of exploration, most of the major fields have been discovered. Nonetheless, it is believed that substantial amounts of oil and gas probably remain to be discovered.

Petroleum incentives from the Government of Canada and the Government of Alberta, encouraging the search for these additional reserves in these four western provinces in 1984 totalled \$94.0 million, and \$368.6 million, respectively.

Provincial Drilling Activity 1984

	Wells
Alberta ¹	5573
British Columbia	183
Manitoba	250
Ontario	162
Saskatchewan	2904
Total	9072

¹The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.



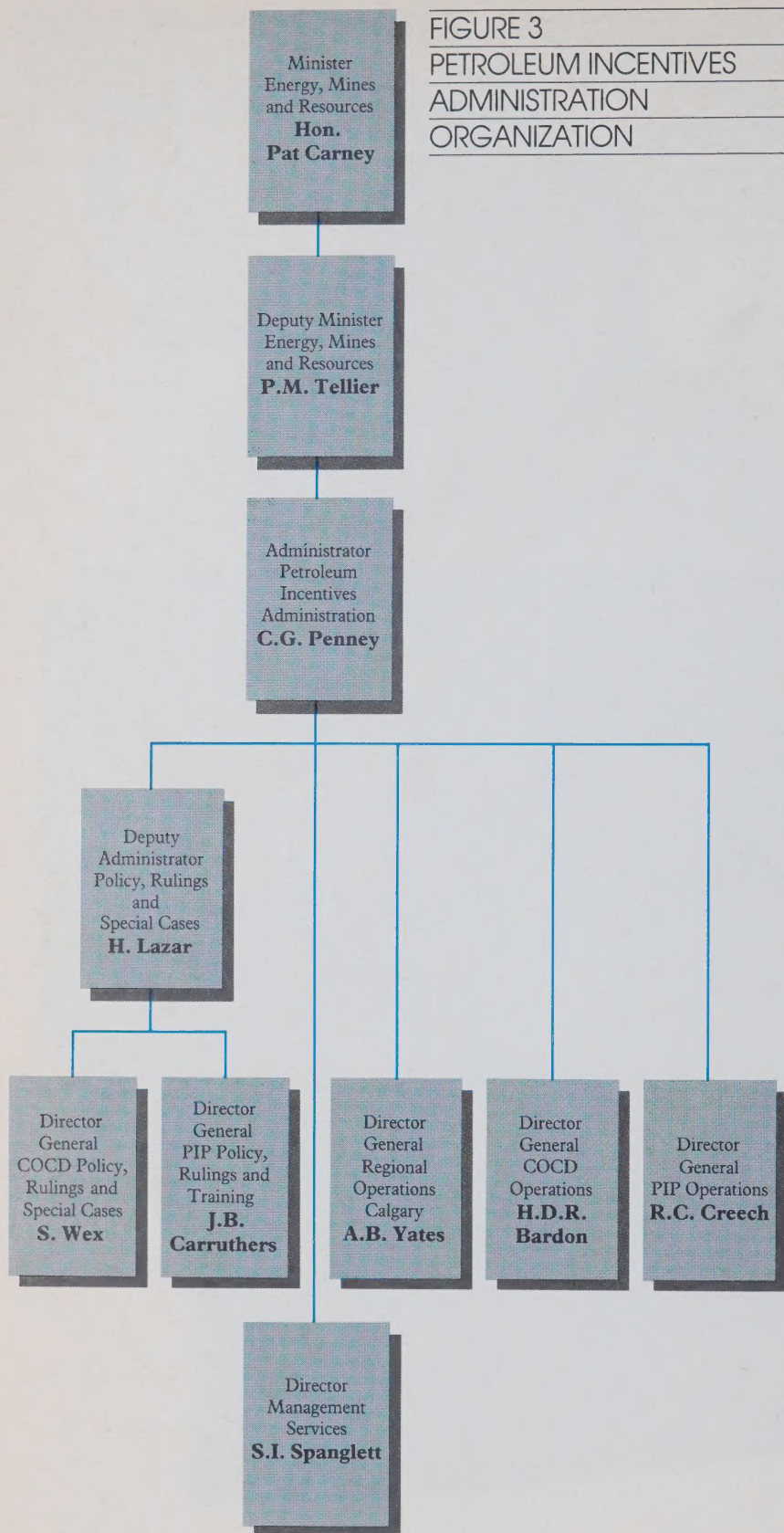


FIGURE 3
PETROLEUM INCENTIVES
ADMINISTRATION
ORGANIZATION

PETROLEUM INCENTIVES ADMINISTRATION RESPONSIBILITY AND ORGANIZATION

Since June 1982, the Petroleum Incentives Administration (PIA) has been responsible for administering two statutes and related regulations:

- The Canadian Ownership and Control Determination (COCD) Act and Regulations
- The Petroleum Incentives Program (PIP) Act and Regulations.

A general description of these statutes and the related programs appears as part of the individual sections of this report which follow.

As at December 31, 1984, PIA had a total staff of 333. The authorized salary and operating budget for PIA for the fiscal year 1984-85 was \$22.1 million. These figures include 61 staff and \$3.7 million for the Calgary PIA office.

CANADIAN OWNERSHIP AND CONTROL DETERMINATION PROGRAM

The program derives its legal authority from the Canadian Ownership and Control Determination Act, proclaimed into force on September 1, 1982, and the revised COCD Regulations, promulgated June 1, 1984. The COCD Program provides formal certification of a person's Canadian Ownership Rate (COR) and Control Status (CS). A person may be an individual, a corporation or other entity. The COR of a corporation or other entity is the extent to which it is beneficially owned by Canadians. Its CS is based on the concept of *de facto* control used in the Foreign Investment Review Act.

An applicant for a payment under the federal or Alberta Petroleum

Incentives Program normally needs a COR/CS certificate. No certificate is needed by an applicant who is applying only for the basic 25 per cent Crown Share Incentive for exploration on the Canada Lands. A COR of at least 50 per cent is required for a production licence on the Canada Lands under the Canada Oil and Gas Act, and those who apply for such a licence may use a certificate as evidence of their COR.

Applicants for certificates assess their own COR and CS, and PIA verifies their self-assessment. After verification of the information provided, the Minister issues a certificate. Certificates are valid for a minimum period of 18, 20 or 24 months, depending upon the kind of applicant. For example, the 24-month minimum applies to individuals, whose COR is less likely to change than those of large public corporations, to whom the 18-month minimum applies.

PROGRAM REFINEMENT AND INDUSTRY INPUT

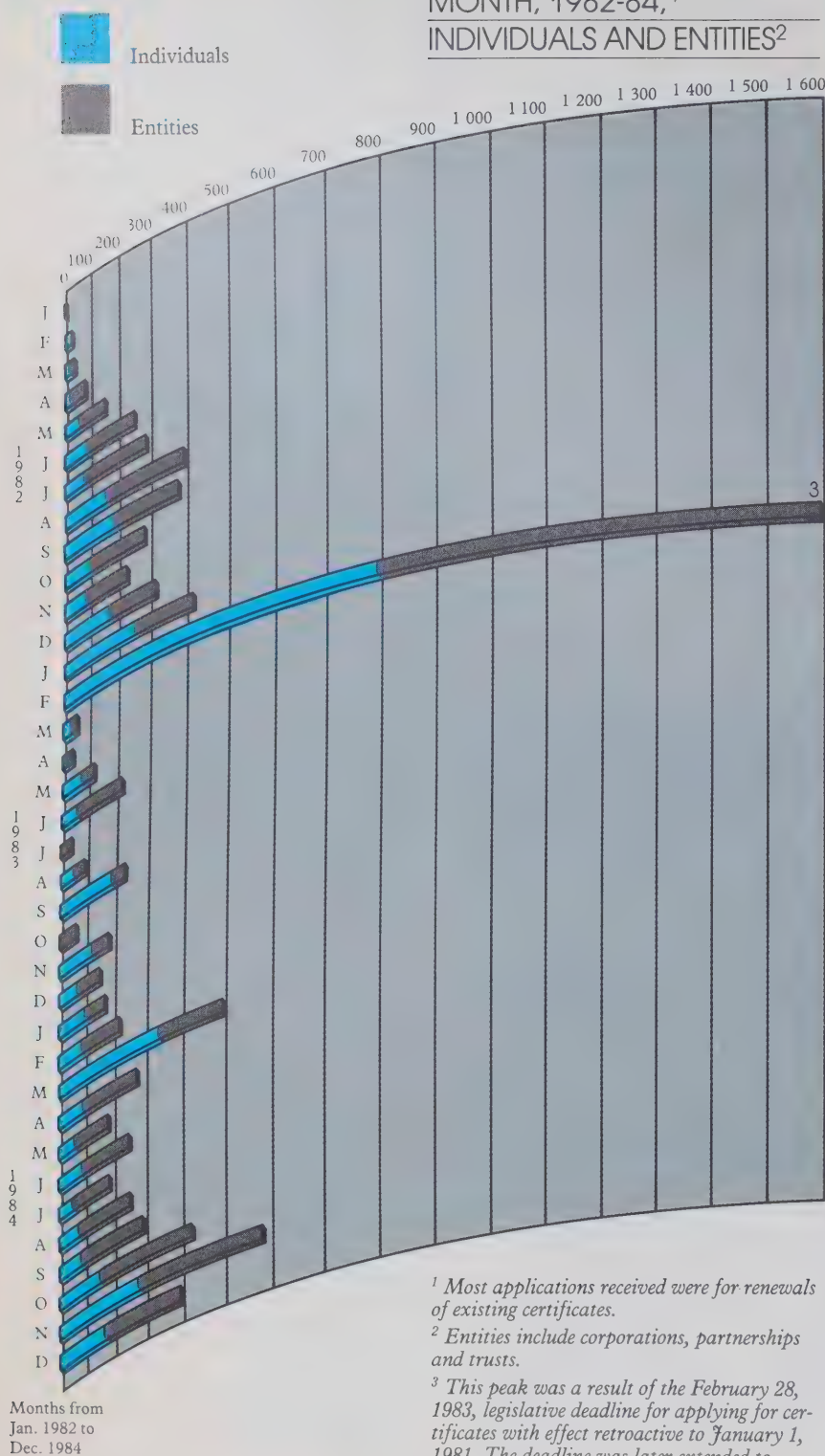
Only about 10 per cent of applicants need to obtain detailed ownership information from their principal investors and then calculate their own COR. Such applicants are typically large corporations whose shares are publicly listed. For these applicants particularly, PIA has striven to balance the need for precision against the need for administrative practicality for both business and government. Attaining this balance has involved extensive consultation with the industry; before the program was introduced, corporations, major industry associations and professional groups provided direct input to EMR at several stages in the development process. Subsequently, a number of these same institutions made proposals via a committee of the House of Commons.

Once experience was obtained in administering the program, it was possible to introduce a major simplification of the COR measurement rules. This was done provisionally in July 1983 and implemented formally by the Regulations promulgated on June 1, 1984. Most COCD program applicants may now use one of several simplified methods for determining their Canadian ownership rate, while the large public corporations that have to obtain the COR of their investors need to contact substantially fewer of those investors than previously. Industry made an important analytical input into these new Regulations, and there has been continuing contact with industry associations and individual firms to monitor the impact of the revised procedures and to work towards further program improvements.



*Drill bits and casing used in east coast drilling operations.
(Peter McLean photo)*

FIGURE 4
NUMBERS OF COCD
APPLICATIONS RECEIVED BY
MONTH, 1982-84,¹
INDIVIDUALS AND ENTITIES²



¹ Most applications received were for renewals of existing certificates.

² Entities include corporations, partnerships and trusts.

³ This peak was a result of the February 28, 1983, legislative deadline for applying for certificates with effect retroactive to January 1, 1981. The deadline was later extended to June 30, 1983.

APPLICATIONS FOR COCD CERTIFICATES

PIA's predecessor organization began determining the Canadian ownership rate and control status of applicants on a provisional basis in March 1982. Between that date and December 31, 1984, 9225 applications for COCD certificates were received and 8018 certificates were issued. As of December 31, 1984, 1084 applications were under review. The numbers of applications received by month is shown in Figure 4. A breakdown of COCD certificates issued by type of applicant is shown in Table 1. Table 2 shows certificates issued by jurisdiction of incorporation or registration for corporations, partnerships and other entities.

When PIA receives an application for a COCD certificate, the applicant is assigned a specific case officer, who is responsible for analysis of that application and those from any related investors.

After COCD certificates are issued, selected compliance reviews are carried out to verify the facts provided in support of specific applications. This helps to ensure the integrity of the entire certification process.

Summary

	Individuals	Entities	Totals
1982	933	1436	2369
1983	1587	1560	3147
1984	1561	2148	3709

TABLE 1
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY TYPE OF APPLICANT

Type of Applicant	1984		1982-83	
	(number)	(%)	(number)	(%)
Individuals ¹	1441	48.83	2397	47.31
Corporations	1324	44.87	2199	43.40
Partnerships	119	4.03	393	7.76
Others	67	2.27	78	1.53
Totals	2951	100.00	5067	100.00

¹ Applicants who are individuals are granted a deemed COR of 100 per cent and Canadian-control status if they are Canadian citizens ordinarily resident in Canada, or if they meet certain other conditions.

TABLE 2
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY JURISDICTION OF
INCORPORATION OR
REGISTRATION¹

Jurisdiction	1984		1982-83	
	(number)	(%)	(number)	(%)
Alberta	955	63.2	1852	69.3
British Columbia	100	6.6	181	6.7
Manitoba	30	2.0	28	1.0
New Brunswick	2	NS	6	NS
Newfoundland	1	NS	1	NS
Northwest Territories	1	NS	2	NS
Nova Scotia	2	NS	8	NS
Ontario	129	8.5	246	9.2
Prince Edward Island	1	NS	1	NS
Quebec	11	NS	30	1.1
Saskatchewan	145	9.6	112	4.1
Yukon Territory	1	NS	NS	NS
Canada	131	8.7	202	7.5
United States	1	NS	1	NS
Totals	1510	98.6	2670	98.9

¹ Applications from individuals are included in these figures.

NS — Not significant.

COCD PROGRAM SERVICE TO INDUSTRY

PIA provides an extensive range of services to applicants, the investment community, and industry associations:

- Certificate holders are reminded of their certificate expiry dates and their filing obligations to ensure there is no lapse in certification that might result in delays in receiving incentive payments.
- Case officers often visit applicants and their major investors to assist in the application process.
- Telephone inquiry centres for applicants and the general public are maintained in Ottawa and Calgary.
- Several publications are produced to keep applicants abreast of changes to the program and of other technical facts. (Current COCD information circulars, interpretation bulletins and guidelines are listed in Appendix II.)
- Advance rulings and opinions are provided without charge to potential applicants seeking PIA's assurance on how reorganizations and other transactions would be treated under the COCD program.

The Government of Alberta relies upon COCD certificates as the basis for incentive rates under the Alberta Petroleum Incentives Program (APIP). In the event that an APIP applicant is not eligible for a COCD certificate, or that formal certification cannot be made on the date an APIP contribution can be issued, PIA provides APIP with control-status opinions to help expedite payment.

TABLE 3
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY CATEGORY OF
APPLICATION
(OTTAWA AND CALGARY)

Category of Application	Ottawa	1984		1982-83	
		Calgary	(number) (%)	(number)	(%)
Individual	266	1175	1441 48.83	2397	47.31
Small Applicant ¹	224	28	252 8.54	1781	35.15
All-Canadian ²	362	646	1008 34.16	268	5.29
Large Private ³	133	13	146 4.95	390	7.70
Large Public ³	101	3	104 3.52	231	4.55
Totals	1086	1865	2951 100.00	5067	100.00

¹ Small applicants receive a deemed COR of 75 per cent if they have assets less than \$50 million, are Canadian controlled and can certify that their COR, if measured, would be above 75 per cent.

Prior to June 1, 1983, small applicants received a deemed COR of 100 per cent if they had assets less than \$20 million (using the full-cost method of accounting, or \$10 million using any other method), had gross revenues less than \$10 million, were Canadian controlled, and could certify that their COR, if measured, would have been above 50 per cent.

² All-Canadian applicants are private corporations, partnerships and other entities that are wholly owned, directly or indirectly, by Canadian citizens ordinarily resident in Canada.

³ Large applicants are those that measure their COR by contacting their investors. The COR of each investor is required for applicants that are private corporations, partnerships or other entities. CORs are required only from the largest investors in public entities. Typically, public entities are corporations that have shares listed on a stock exchange. Public entities first have to "look through" records and accounts of the largest securities dealers, banks and other nominees in order to identify beneficial ownership.

CALGARY COCD OFFICE

The western office of the COCD program, opened in 1981 to provide an information centre close to the petroleum industry, expanded during 1984 to meet increased demands. This office now processes most certificate applications for those receiving federal PIP incentives from the Calgary office. Table 3 shows the distribution of certificates issued from the Ottawa and Calgary offices, by category of application, in 1984.



Enhanced oil recovery - Husky Oil's cyclical steam injection project at Pikes Peak, Saskatchewan.
(Ann MacKenzie photo)



Seismic studies, used to help decide where to drill, are eligible for petroleum incentives. (Veritas Seismic Processors Limited/Panorama P & I Communications, Calgary)

PETROLEUM INCENTIVES PROGRAM

The Petroleum Incentives Program provides direct cash incentives to individuals, companies and other qualified applicants who incurred eligible costs and expenses in the exploration for, and the development of, oil and gas resources in Canada.

The amount of incentive is calculated as a percentage of eligible exploration or development expenses. The highest percentage rates apply both to Canadian-owned and -controlled applicants and to explo-

ration expenses incurred on the Canada Lands, as Figure 5 describes. The maximum incentive rate of 80 per cent applies to eligible exploration expenses incurred on the Canada Lands by an applicant who is Canadian controlled, with a high level of Canadian ownership. The incentive rate for the same applicant exploring on provincial lands is 35 per cent. All applicants, however, are entitled to the Crown Share Incentive of 25 per cent for eligible exploration expenses incurred on the Canada Lands, regardless of their ownership or control status.

PIP SERVICE TO INDUSTRY

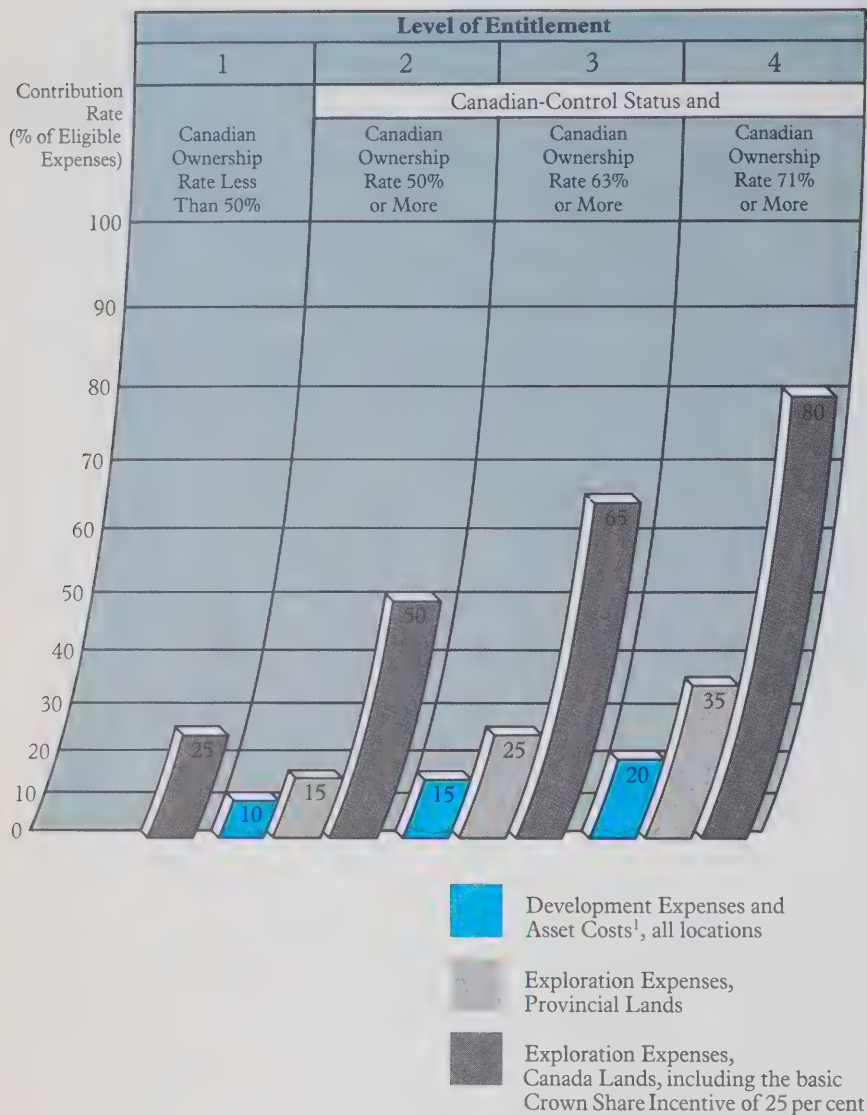
PIA services to industry under the Petroleum Incentives Program are similar to those offered under the COCD program and include an active communications service for applicants and others interested in the program. Each applicant is assigned a case analyst who becomes familiar with that applicant's operations in order to assist him in meeting program requirements.

In addition to applications, PIA also processes requests for ministerial-relieving discretions, advance rulings, letters of opinion, and approvals for wells on the Canada Lands costing in excess of \$50 million.

Refinement of the Petroleum Incentives Program Act and Regulations is an ongoing process which is facilitated by analyst-applicant interaction and regular meetings with industry, industry associations and other branches of government.

Information circulars, interpretation bulletins and guidelines are published and distributed to applicants and others interested in the Petroleum Incentives Program. These publications, listed in Appendix III, provide public notification of changes to the program and explanatory notes on technical aspects of the Act and Regulations.

FIGURE 5
PETROLEUM INCENTIVES
PROGRAM CONTRIBUTION
RATES FOR ELIGIBLE EXPENSES
INCURRED IN 1984



¹ PIP contributions are paid on asset costs related to tertiary recovery equipment which has received prior ministerial approval and a NORP designation for the project. To date, a minor amount has been claimed in this category. Integrated oil sands projects and scientific projects are not eligible for PIP.

CALGARY PIP OFFICE

During 1984, the Calgary office continued to serve western-based applicants who incurred expenses on Provincial Lands only, and whose residences or corporate offices were located in provinces west of Ontario. The Alberta Petroleum Incentives Program continued to process applications for eligible expenses and costs incurred in that province, using the provincial rates of reimbursement and provincial payment levels set out in Figure 5.

Incentives paid on eligible expenses on Provincial Lands outside Alberta are a small percentage of payments made for expenses on the Canada Lands; yet there are five times as many Provincial Lands applicants as Canada Lands applicants.

APPLICATIONS FOR PIP CONTRIBUTIONS

The process of applying for incentives is essentially a self-assessing one in which applicants establish their entitlement to incentives and complete application forms. These forms, together with supporting information, are submitted to PIA, where a thorough review and verification is undertaken.

PIP applications are based on eligible expenses incurred for exploration and development activities authorized by other federal and

provincial government agencies. Therefore, PIA maintains close cooperation with the Canada Oil and Gas Lands Administration (COGLA), which manages oil and gas exploration, production and development activities on the Canada Lands, and with the provincial agencies that manage these activities in the provinces.

AUDIT OF PIP CONTRIBUTIONS

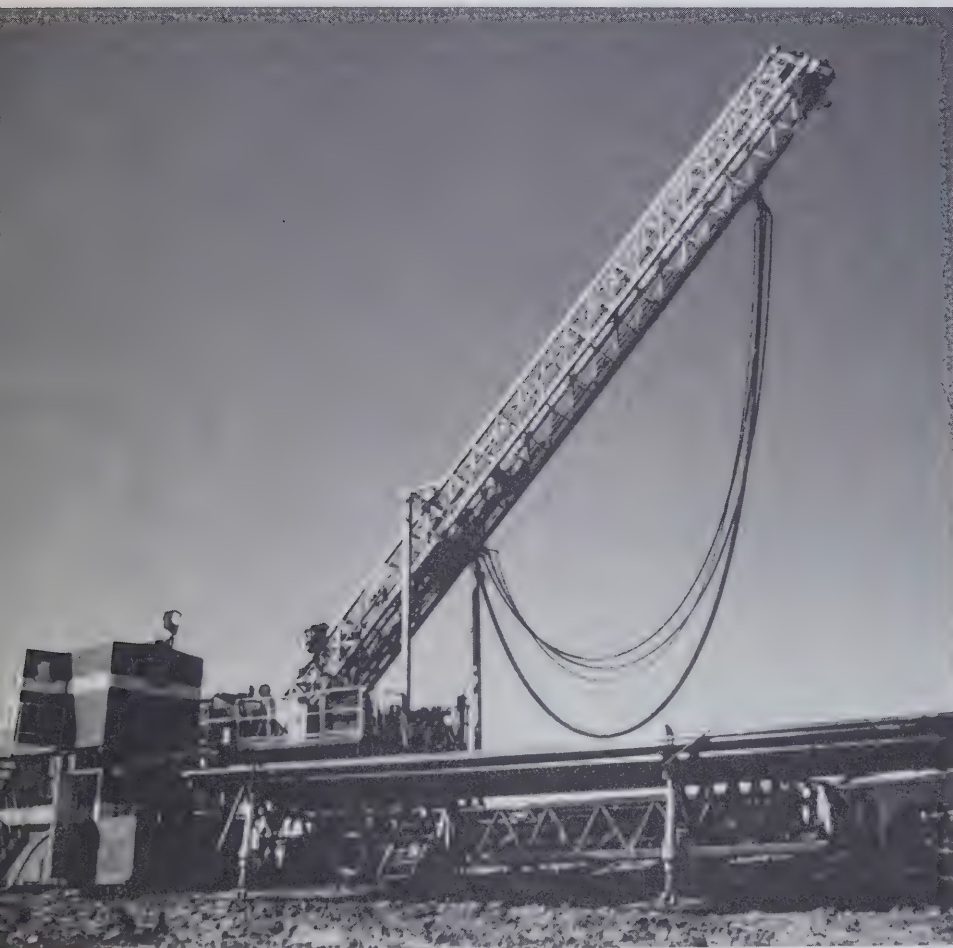
In order to ensure the accuracy and integrity of the PIP application process, selected audits are undertaken. The PIP Act, as well as the Financial Administration Act,

provide the authority for these audits, which may include any documents, records, books of account and other information relating to the applications.

Audits are initially conducted at the operator¹ level, where the majority of costs are incurred and where the audit findings can be applied to other participants. The audit cycle covering 1981 applications, which were received by PIA until June 30, 1983, was essentially completed in 1984; the cycle for audits of 1982 applications is now well under way.

Because PIP was a new program in 1981, 90 per cent of incentives paid on 1981 expenditures was subject to audit. The completed 1981 audits have resulted in incentive recoveries of \$9.9 million to date.

¹All participants owning or earning a working interest in lands designate one company as the Operator, who has the responsibility of managing the exploration activities on behalf of the participants.



*Slant rig at Kiyiu Lake, north of Kindersley, Saskatchewan.
(Sierra Drilling/Panorama P & I Communications, Calgary)*

TABLE 4
PIP CONTRIBUTIONS,
BY TYPE OF ACTIVITY

Activity	1984 ¹			
	Excluding Alberta (\$ million)	(%)	Including Alberta (\$ million)	(%)
Exploration	1661.8	97.6	1910.7	92.2
Development	41.1	2.4	160.8	7.8
Totals	1702.9	100.0	2071.5	100.0

Activity	1983			
	Excluding Alberta (\$ million)	(%)	Including Alberta (\$ million)	(%)
Exploration	1448.3	98.7	1892.4	92.5
Development	18.6	1.3	153.8	7.5
Totals	1466.9	100.0	2046.2	100.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

TABLE 5
PIP CONTRIBUTIONS,
BY LOCATION OF ACTIVITY

Location	1984 ¹		1983	
	(\$ million)	(%)	(\$ million)	(%)
Canada Lands				
25% Crown Share Incentive	514.9	25	537.9	26
Other Incentives	1076.3	52	828.3	40
Alberta ²	368.6	18	579.3	28
Other Provinces	111.7	5	100.7	6
Totals	2071.5	100	2046.2	100

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.

INCENTIVES PAID

In 1984, PIA processed 3175 PIP applications in the Ottawa and Calgary offices. A total of \$1702.9 million in incentives was paid to 1262 applicants. As Table 4 notes, the majority of PIP contributions was for eligible exploration expenses.

Most applications received in 1984 were for eligible expenses incurred in 1983 and 1984. In certain situations, however, it was necessary to provide extensions to those applicants who, for valid reasons, missed filing deadlines for 1981 and 1982 expenses. Generally, these applicants were small Canadian investors.

In 1984, as in previous years, the largest portion of PIP incentives was for eligible exploration expenses on the Canada Lands . . . a total of \$1591.2 million. Canada Lands incentives include delineation activity of the kind being undertaken in the Beaufort Sea at Tarsiut, on the Scotian Shelf at Glenelg and Venture, and on the Grand Banks at Hibernia and Terra Nova.

As Table 7 indicates, the largest percentage of the \$111.7 million paid out by the federal incentives program for activities on Provincial Lands went to applicants who incurred eligible expenses and costs in Saskatchewan. Saskatchewan has experienced a drilling boom with 2904 wells drilled in 1984 compared to 1840 wells in 1983.

Table 7 also indicates that \$368.6 million was paid under the Alberta Petroleum Incentives Program for eligible expenses and costs incurred in Alberta.

TABLE 6
FEDERAL PIP
CONTRIBUTIONS, BY REGION

Region	1984 ¹		1983	
	(\$ million)	(%)	(\$ million)	(%)
Arctic Islands	62.2	3.7	64.4	4.4
Beaufort Sea	609.3	35.8	419.5	28.6
Labrador Shelf	8.2	0.5	78.9	5.4
Grand Banks	314.9	18.5	258.3	17.6
Scotian Shelf/Slope	507.9	29.8	371.8	25.3
Other Canada Lands	88.7	5.2	173.3	11.8
Total Canada Lands	1591.2	93.5	1366.2	93.1
Provinces (excluding Alberta)	111.7	6.5	100.7	6.9
Total Federal PIP Contributions	1702.9	100.0	1466.9	100.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).



A rig in western Canada.
(John Bagshaw Photography)

The majority of incentives paid to date have been made to applicants at the highest PIP contribution level. Table 8 points to the fact that in 1984, \$1583.5 million, or 93.1 per cent, was paid to applicants at the Level 4 entitlement, compared to \$1287.0 million, or 87.8 per cent, in 1983.

Table 9 lists the 30 entities that received the largest PIP contributions in 1984, and compares the 1984 incentives with those paid to the same applicants in 1983.

Appendix I lists alphabetically all applicants who received incentives of \$25 000 or more in 1984.

TABLE 7
PIP CONTRIBUTIONS,
BY PROVINCE

Province	1984 ¹ (\$ million)	1983 (\$ million)
British Columbia	18.5	34.1
Alberta ²	368.6	579.3
Saskatchewan	70.9	51.7
Manitoba	4.6	8.0
Ontario	17.4	5.5
All Others	0.3	1.4
Totals	480.3	680.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.

TABLE 8
FEDERAL PIP
CONTRIBUTIONS BY LEVEL
OF ENTITLEMENT

Level ¹	1984 ²		1983	
	(\$ million)	(%)	(\$ million)	(%)
1	101.2	5.9	176.6	12.0
2	—	—	—	—
3	18.2	1.0	3.3	0.2
4	1583.5	93.1	1287.0	87.8
Totals	1702.9	100.0	1466.9	100.0

¹ Refer to Table 5.

² Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).



Drill pipe on the Sedco 709.
(Scott Films photo)

TABLE 9
TOP 30 RECIPIENTS OF
FEDERAL PIP CONTRIBUTIONS
FOR 1984 AND 1983,
AND THEIR CANADIAN
OWNERSHIP RATE
AND CONTROL STATUS

Recipients	1984 ¹ (\$ million)	1983 (\$ million)	COR ²
Petro-Canada	262.0	412.4	100
Dome Canada Limited	199.6	227.4	77
Husky Oil Operations Ltd.	176.9	38.6	79
Bow Valley Industries Ltd.	116.2	24.8	77
Canterra Energy Ltd.	99.6	118.8	100
Norcen Energy Resources Limited	84.0	37.2	97
Home Oil Company Limited	76.8	36.9	92
Gulf Canada Resources Inc.	57.9	56.5	NA
Scurry - Rainbow Oil Limited	49.4	1.7	87
Trillium Exploration Corporation	44.3	15.0	75
AT & S Exploration Ltd.	41.0	0.0	77
Northcor Energy Ltd.	35.4	7.4	100
Panarctic Oils Ltd.	34.0	19.1	84
Forward Resources Ltd.	31.8	21.0	100
Mackenzie Delta Energy Limited	25.3	20.6	75
Canadian Offshore Resources Exploration Ltd.	17.1	0.0	71
Oakwood Petroleum Ltd.	16.5	8.4	92
Nova Scotia Resources (Ventures) Limited	16.5	17.3	100
Teck Frontier Corporation	15.9	10.5	74
Alberta Energy Company Ltd.	15.6	1.4	100
ICG Frontier Exploration Ltd.	15.2	0.0	84
PanCanadian Petroleum Ltd.	15.2	32.4	79
Westcoast Petroleum Ltd.	14.0	4.6	92
Labrador Mining & Exploration Company Limited	12.5	0.0	96
Canalands Resources Corporation	11.7	1.3	74
Esso Resources Canada Limited	11.3	19.2	NA
Lochiel Exploration Ltd.	10.8	7.9	99
Shell Canada Resources Limited	10.2	5.9	NA
Parex A General Partnership	9.3	0.0	86
Westmin Resources Limited	9.2	2.4	93

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² All entities are Canadian controlled except those shown as NA.

NA — No COCD application in PIA.

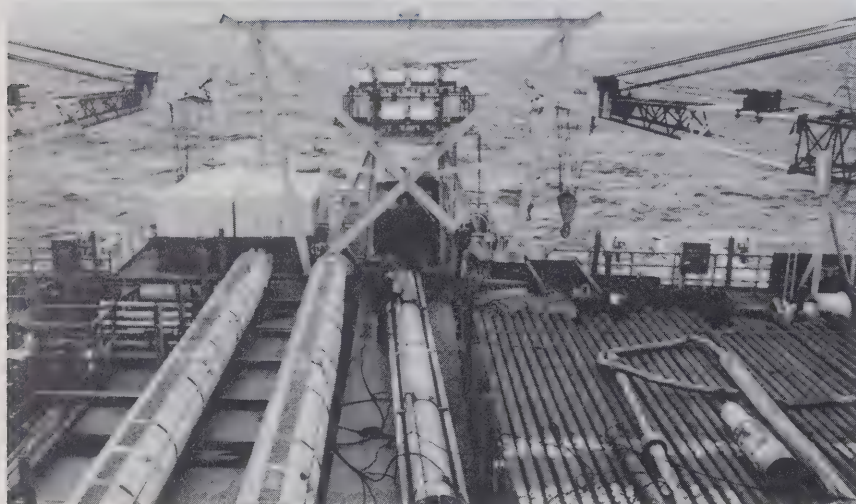


Men are transferred to a supply vessel from the Bowdrill III on the Grand Banks.

TABLE 10
CANADIAN- AND
FOREIGN-CONTROLLED
SHARES OF CANADA LANDS
EXPLORATION
EXPENDITURES¹

Shares	First 6 Months of 1984		1983	
	Net of PIP Contributions	Including PIP Contributions	Net of PIP Contributions	Including PIP Contributions
	(%)	(%)	(%)	(%)
Canadian-Controlled Entities	59.1	78.5	54.9	74.8
Foreign-Controlled Entities	40.9	21.5	45.1	25.2
Totals	100.0	100.0	100.0	100.0

¹ Not all exploration expenditures are eligible exploration expenses for PIP purposes.



Work deck of the Sedco 710 on the Grand Banks.
(Peter McLean photo)

Testing the Terra Nova K-08 well, 340 km from St. John's, Newfoundland. In May, the Terra Nova partners announced that significant amounts of oil had been recovered from the well.
(Petro-Canada photo)



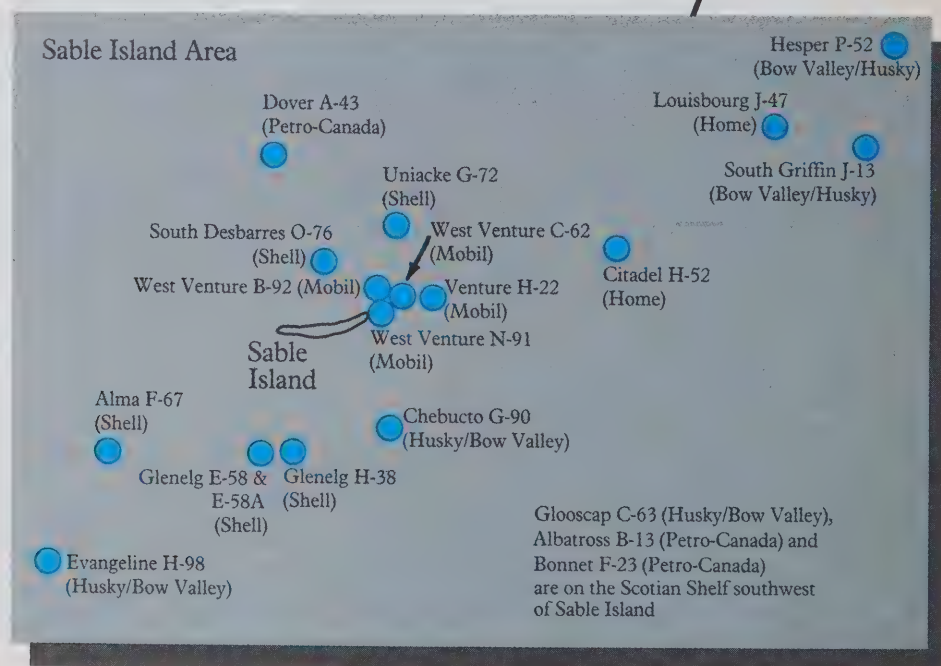


TABLE 11
CANADIAN OPERATORS¹ ON
THE CANADA LANDS, 1984

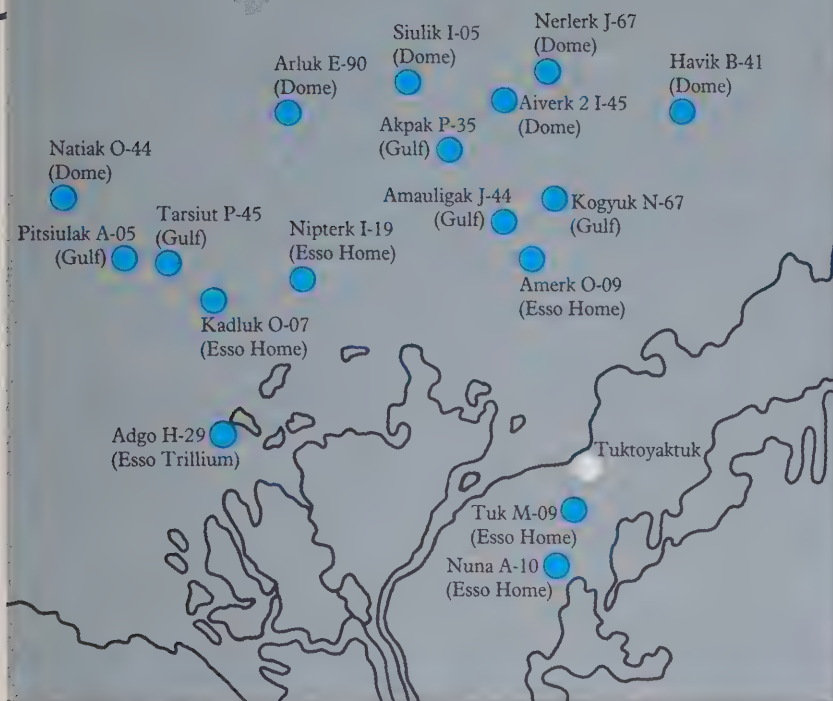
Petro-Canada Inc.
(Grand Banks, Scotian Shelf,
Mainland N.W.T.)
Husky/Bow Valley
(Grand Banks, Scotian Shelf)
Canterra Energy Ltd.
(Grand Banks)
Home Oil Company Limited
(Scotian Shelf, Mainland N.W.T.)
Northcor Energy Ltd.
(Mainland N.W.T.)
Panarctic Oils Ltd.
(Arctic Islands)
Forward Resources Ltd.
(Mainland N.W.T.)
Dome Petroleum Ltd.
(Beaufort Sea)
NSM Resources Ltd.
(Mainland N.W.T.)
Coho Resources Limited
(Mainland N.W.T.)

¹ All participants owning or earning a working interest in lands designate one company as the operator, who has the responsibility of managing the exploration activities on behalf of the participants.

FIGURE 6
WELLS DRILLED OR TESTED
IN 1984 IN THREE AREAS
OF THE CANADA LANDS



Beaufort Sea- Mackenzie Delta



Up the derrick of the Sedco 710 on the Grand Banks.
(Robert Bellehumeur photo)

Grand Banks



APPENDIX I**RECIPIENTS OF PIP****CONTRIBUTIONS OVER****\$25 000, 1984**

	(\$)				
110673 Investments Ltd.	29 060.00	BP Exploration		Canadian Superior	
237505 Alberta Ltd.	500 181.82	Canada Limited	1 474 042.00	Frontier Resources Ltd.	261 012.00
245741 B.C. Ltd.	240 000.00	BP New Holdings		Canadian Superior Oil Ltd.	389 095.00
286861 Alberta Ltd.	87 960.00	Limited	177 512.00	Canalands Resources	
297995 Alberta Ltd.	147 704.00	Backer Resources Ltd.	99 685.00	Corporation	11 705 236.00
3-D Petroleums Ltd.	34 007.00	Bammde Ventures Ltd.	48 372.00	Can-Am Drilling Ltd.	46 925.00
567346 Saskatchewan Ltd.	73 345.00	Bankeno Resources		Cane Resources Ltd.	54 730.00
79902 Resources Limited	32 474.00	Limited	74 140.00	Cantech Controls Ltd.	119 680.00
AGIP Canada Ltd.	77 376.00	Baxter Technologies		Canterra Energy Ltd.	99 580 775.09
AT&S Exploration		Corporation	43 271.00	Cardale Oil Incorporated	52 666.00
Ltd.	40 980 157.00	Bayview Explorations Ltd.	27 243.00	Carpenter, Dr. William B.	99 542.00
ATCO Drilling Ltd.	45 360.00	Beau Canada		Castillo Equities Ltd.	26 666.00
ATCO Marine		Exploration Ltd.	6 997 506.00	Chandler Oils Ltd.	28 318.00
Exploration Ltd.	40 368.00	Bedford Petroleums		Chauvco Resources	
Abaterra Energy Ltd.	695 040.00	Limited	368 856.00	Limited	289 375.00
Aberford Resources Ltd.	3 384 139.00	Bennett, Frank	32 289.84	Chess-Clarion 80-1	
Agnew Lake Mines		Bigstone Gas		Exploration Program	558 245.00
Limited	303 313.00	Producers Ltd.	44 966.00	Chess-Paterson 80-81	
Alberta Energy		Birch Exploration Limited	146 441.00	Exploration Program	27 246.00
Company Ltd.	15 644 069.00	Blackrock Exploration		Chevron Canada Limited	1 033 495.00
Allheart Resources Inc.	346 716.00	Program 1983	759 972.00	Chevron Canada	
Althen, Don Charles	69 514.26	Blake Resources Ltd.	58 691.00	Resources Limited	773 697.00
Amerada Minerals		Blindman Valley		Chevron Standard	
Corp. of Canada	1 300 017.00	Limited Partnership	92 797.00	Limited	4 890 914.00
Ameran Energy Ltd.	95 664.00	Bonus Resources Ltd.	30 402.00	Chieftain Development	
American Eagle		Border Oils Ltd.	79 041.98	Co. Ltd.	35 295.00
Petroleum Ltd.	291 398.53	Bow Rio Diversified		Chouinard, Cheryl	79 590.00
Amoco Canada Petroleum		Hydrocarbon 83-84	273 747.00	Clan Resources Ltd.	138 026.00
Company Ltd.	131 093.00	Bow Valley Industries		Cochrane Oil and Gas Ltd.	100 797.00
Andrekson, Alexander	72 408.00	Ltd.	116 155 825.00	Coho Resources Limited	406 826.00
Anschutz - 1978 Lake Erie		Bralorne Resources		Colenco Petroleum Ltd.	276 314.00
Gas Exploration		Limited	1 457 917.00	Columbia Gas	
Program	808 077.00	Brana Oil & Gas Ltd.	61 907.00	Development of	
Ardee El Resources Ltd.	37 629.00	Brinco 81 Energy Program	77 988.00	Canada Ltd.	2 763 913.00
Argyll Resources Ltd.	393 503.00	Brinco Oil & Gas Ltd.	135 092.00	Comaplex Resources	
Argyll - Royal Trust 1981		British Columbia Oil		International Ltd.	200 322.00
Exploration Program	107 699.00	Lands Ltd.	340 902.00	Compagnie Minière	
Ashlu Exploration Ltd.	33 553.00	Brosco Fund Limited	123 047.00	Gaspésie Limitée	93 086.00
Ashlu Exploration Ltd.	33 553.00	CCNR Petroleum		Consolidated Bathurst Inc.	820 135.00
Atco Industries (N.A.) Ltd.	78 605.00	Corporation	91 576.00	Consolidated West	
Atcor Resources Limited	360 173.00	C.M.P. Oil & Gas 1983		Petroleum Limited	430 444.00
Atlantis Resources Ltd.	276 490.00	Limited Partnership	339 530.00	Consumers' Cooperative	
Audax Gas & Oil Ltd.	78 500.90	CN Exploration Inc.	2 334 284.00	Refineries Limited	25 216.00
Audax Investments Inc.	122 457.00	Cabre Exploration Ltd.	57 176.00	Consumers' Gas Co.	
Aurora-Tiber 1980		Cairn Petroleums Ltd.	69 171.00	Ltd., The	2 317 973.00
Exploration Program	52 525.00	Calais Resources Ltd.	147 969.00	Contact Ventures Ltd.	362 586.00
Axel Heiberg Oil		Calana Resources Ltd.	221 148.00	Conventures Limited	647 904.00
Company	75 047.00	Camel Oil & Gas Ltd.	1 033 180.00	Conwest Exploration	
B.D.L.L.S. Arctic		Canada Northwest		Company Limited	150 486.00
Limited Partnership	2 501 092.00	Energy Limited	1 646 812.00	Conwest Petroleum	
BP Canadian Holdings Ltd.	84 284.00	Canadian Bashaw		Corp.	1 308 629.00
		Resources Ltd.	35 467.00	Cooperative Energy	
		Canadian Occidental		Development	
		Petroleum Ltd.	301 011.65	Corporation	154 807.00
		Canadian Offshore Resources		Copperhead Oil	
		Exploration Ltd.	17 108 313.00	Company Limited	27 462.00
		Canadian Pencrown		Corkan Engineering	
		Resources Limited	258 600.00	of Canada Ltd.	257 950.00

Coseka 80-81 Oil & Gas Partnership	133 532.00	Home Oil Company Limited	76 769 366.00	Macedon Resources Ltd.	116 682.66
Coseka Resources Limited	1 580 314.00	Hudmac Limited Partnership No. 1	516 479.00	Mackenzie Delta Energy Limited	25 331 024.00
Dandy Oils Ltd.	28 324.00	Hudson's Bay Oil and Gas Company Limited	2 418 424.40	Madge, William Paul	58 834.00
Devran Petroleum Ltd.	84 573.31	Husky Oil Operations Ltd.	176 902 151.00	Madison Oils Ltd.	29 675.00
Dillman, Lewis	26 378.00	ICG Frontier Exploration Ltd.	15 215 947.00	Magnum Resources Ltd.	74 653.00
Discovery Mines Limited	65 590.00	ICG Parks Offshore Exploration Partnership	179 813.00	Margay Exploration Ltd.	229 129.00
Dome Canada Limited	199 559 674.00	ICG Resources Ltd.	1 354 024.00	Marjohn Minerals Ltd.	32 225.00
Domtar Energy Inc.	56 484.00	International Chemalloy Corporation	71 753.00	Marlore Enterprises Ltd.	71 727.00
Domtar Resources Inc.	64 987.00	Interwest 84 Ltd. Part	54 629.00	Martec Industries Ltd.	85 256.00
Dot Energy Ltd.	25 250.00	Inverness Petroleum Ltd.	363 262.00	Mead Petroleums & Farms Ltd.	51 273.95
Drummond Oil & Gas Ltd.	63 926.00	Investors Oil & Gas (1982 Tri Link) Limited Partnership	520 317.00	Meridian Developments Ltd.	62 271.00
Durham Resources Inc.	43 826.00	Investors Oil & Gas (1980 Tri Link) Limited Partnership	219 125.00	Merland Explorations Limited	393 703.00
Dynamar Energy Limited	78 345.00	Irving Industries (Irving Wire Products Division) Ltd.	65 049.00	Midale Petroleums Ltd.	253 857.00
Dynamic Oil Limited	36 207.00	Irving Oil Limited	554 746.00	Moffat, Randall L.	36 589.54
Eagle Resources Ltd.	641 443.00	J.C. International Petroleum Ltd.	171 224.00	Mon-Oil Limited	3 301 070.00
East Coast Energy Limited	1 726 446.00	Jarrold Oils Ltd.	83 408.00	Mont Resources Limited	51 404.00
Echo Resources Inc.	119 160.01	Jecco Oil and Gas Partnership No. 1	231 736.00	Morgan Explorations Inc.	92 432.00
Elmar Resources Ltd.	34 226.00	Joffre Resources Ltd.	469 401.00	Mosswood Oil & Gas Ltd.	139 637.34
Encounter Energy Resources Limited	106 708.00	Jorex Limited	122 322.00	Nespema Resources Ltd.	8 091 691.00
Erskine Resources Ltd.	71 618.00	Joss Energy Ltd.	41 492.00	New McManus Red Lake Gold Mines Ltd.	60 523.00
Esso Resources Canada Limited	11 254 624.00	KLM Ventures Ltd.	37 255.00	New Scope Resources Limited	605 667.00
Eucla Oil & Gas Ltd.	203 867.00	Kam-Kotia Mines Ltd.	28 229.00	Nielsen, Niels Sigurd	230 286.00
Exar-Laduboro Partnership 1981	45 867.00	Kardon Oils Ltd.	107 211.79	Noranda Mines Limited	2 006 699.00
Expetro Resources Limited	34 664.00	Karon Resources Inc.	855 429.00	Norcen Energy Resources Limited	83 974 915.00
Exploration Soquip Inc.	1 422 367.00	Kennibar Resources Ltd.	93 918.00	Norcen International Limited	685 189.00
Flin Flon 81 Energy Program	100 570.00	Kidd Creek Mines Ltd.	229 088.00	North Canadian Oils Limited	133 995.00
Forbes Resources Inc.	111 249.00	Killucan Four Way 81-82 Program	104 619.00	Northcor Energy Ltd.	35 409 614.34
Forward Resources Ltd.	31 827 189.00	Kinstar Resources Ltd.	73 345.00	Northcor Exploration Program 82-83	1 025 609.00
Francana Oil & Gas Ltd.	303 363.00	Kleiman Enterprises Ltd.	29 456.00	Northcor Exploration Program	136 083.00
Francisco Petroleum Enterprises Inc.	124 973.00	Knowlton Realty Ltd.	68 306.00	Northern Development Company Limited (NPL)	123 098.00
Fraser Oil Ltd.	255 093.00	Labrador Mining and Exploration Company Limited	12 487 812.00	Nova, an Alberta Corporation	133 645.00
Friesen, Peter Heibert	44 450.82	Lew Resources Ltd.	48 337.00	Nova Scotia Resources (Ventures) Limited	16 489 863.00
Fulcrum Resource Management Ltd.	50 094.63	Line, Earl Stanley	26 009.00	Numac Oil & Gas Ltd.	42 090.00
Geoal Holdings Ltd.	26 042.00	Lintus Resources Ltd.	38 365.00	Oakwood Petroleums Ltd.	16 505 485.00
Giant Reef Petroleums Limited	55 266.00	Lochiel Exploration Ltd.	10 771 695.00	Ocelot 83-I Development Program	34 157.00
Global Natural Resources Canada Limited	168 428.00	Lomalta Resources Ltd.	107 369.00	Ocelot 83-III Development Program	314 569.00
Gotthold Holdings Ltd.	120 055.00	Lonerock Resources Ltd.	26 525.80	Ocelot 83-IV Development Program	41 339.00
Grace Resources Inc.	35 857.00	MLC Oil & Gas Ltd.	5 768 906.00	Ocelot 83-V Development Program	37 748.00
Gulf Canada Resources Inc.	57 861 966.00	MacDonald Realty Ltd.	178 647.00		
H. Brett & Associates Ltd.	27 563.00				
H.R. Shaw Holdings Ltd.	25 672.00				
Hallmark Tubulars Ltd.	25 880.00				
Hardscrabble Resources Ltd.	40 868.00				
Holizki Electric Ltd.	28 953.00				

Ocelot 83-XI		Placer Development		Sefel, Joseph	157 168.00
Development Program	117 964.00	Limited	706 627.00	S.E.G.G. Ventures	
Ocelot 83-XII		Polaris Exploration		Limited Partnership	26 851.57
Development Program	117 964.00	No. 6 Operating	41 527.00	Seguin, Norman	27 334.00
Ocelot 83-XV		Poplar Developments Ltd.	166 273.00	Sembec Inc.	93 086.00
Development Program	78 643.00	Postell Energy Co. Ltd.	27 346.00	Senlac Resources Inc.	64 378.00
Ocelot 83-XVI		Prairie Oil Royalties		Shell Canada	
Development Program	73 643.00	Co. Ltd.	166 026.00	Resources Limited	10 183 499.00
Ocelot 83-XVII		Prairie Pacific Energy		Shell Explorer	479 797.00
Development Program	94 364.00	Corporation	211 651.00	Siebens, Williams W.	114 245.00
Ocelot 83-XVIII		Precambrian Shield		Silver Bay Resources Ltd.	253 198.00
Development Program	56 623.00	Resources Limited	1 287 452.00	Simmons Drilling Ltd.	47 158.00
Ocelot 83-XIX		Precision Drilling Ltd.	65 365.00	Skaha Petroleum Ltd.	38 226.00
Development Program	45 002.00	Priddis Petroleum Limited	90 409.00	Skill Resources Ltd.	51 535.00
Ocelot Industries Ltd.	824 761.00	Prime Energy Ltd.	168 708.00	Sogepet Limited	40 108.00
Ocelot Investments Ltd.	53 311.00	Protaal Resources Ltd.	27 042.00	Spitzee Resources	
Omega Hydrocarbons		Protec Consulting Ltd.	49 427.00	Partnership	153 862.00
Ltd.	3 053 264.00	Quasar Petroleum Ltd.	561 657.00	Stober, Randahl Mark	25 329.00
Onaping Resources Limited	50 522.62	Que West Resources Ltd.	177 433.00	Strand Oil & Gas Ltd.	43 975.00
Onexco Oil & Gas Ltd.	1 152 896.00	RST Industries Ltd.	547 155.00	Strathburn Ltd. Part.	148 875.00
Opact Energy (1983) Ltd.	55 263.00	Ram Petroleum Limited	230 024.00	Sulbath Exploration	
Owens, Robert David	27 334.00	Ranchmen's Resources		Limited	76 254.00
Paddon Hughes Devel.		(1976) Ltd.	3 035 928.00	Sulpetro Limited	438 382.00
Co. Ltd., The	377 687.60	Ranger Oil Ltd.	203 412.00	Suncor Inc.	1 514 612.00
Panalta Petroleum Ltd.	66 507.00	Rangeview Oil & Gas Ltd.	48 889.00	Sunstar Resources Ltd.	113 170.00
Panarctic Oils Ltd.	34 019 645.00	Redgas Ltd.	318 234.00	Surf Exploration	
PanCanadian		Reg's Oilfield		(1978) Ltd.	145 193.36
Petroleum Limited	15 215 068.00	Construction Ltd.	47 928.35	Sutherland, Maxwell S.	74 101.00
Parapet Petroleum Inc.	29 839.00	Reigate Resources		TAI Resources Limited	
Parex A General		(Canada) Ltd.	235 682.00	(1983-1) Program	57 043.00
Partnership	9 338 681.00	Remai, Ellen	40 792.00	T. Bird Oil Ltd.	66 703.00
Parks Resources Ltd.	1 524 300.00	Remai, Frank	60 264.00	TCPL Resources Ltd.	4 540 892.00
Passburg/Alberta 1982		Rex Petroleum Limited	49 762.00	Tanner, William	59 993.00
Limited Partnership	61 908.00	Richards, W.E.	26 972.46	Teck Corporation	103 130.00
Passburg/DWB 1983		Rife Resources Ltd.	124 566.00	Teck Frontier	
Limited Partnership	31 525.00	Romar Resources Ltd.	64 268.00	Corporation	15 914 723.00
Passburg/Montreal 1983		Roxy-Clarion		Tele-Metropole Inc.	423 135.00
Limited Partnership	34 612.00	Petroleum Ltd.	409 938.00	Texaco Canada	
Passburg/Ontario 1983		Roxy Petroleum Ltd.	7 198 411.00	Resources Ltd.	5 003 051.00
Limited Partnership	66 080.00	Ryerson Oil and Gas		Texalta Fund-2 (1983-4)	
Passburg Petroleum Ltd.	70 955.00	Limited	113 345.00	Exploration Partnership	47 888.00
Pembina Exploration		S.I.S. Exploration		Thomson-Jensen	
Co. Ltd.	3 383 192.00	Corporation	37 548.00	Petroleum Ltd.	229 250.00
Pembina Resources		Sadelle Holdings Ltd.	171 060.00	Thomson-Jensen Energy	
Limited	558 502.00	Saginaw Resources Ltd.	46 345.00	(A Partnership)	7 131 584.00
Peregrine Petroleum Ltd.	95 879.00	San Antonio		Thunderbird 1983	
Perfco Investments Ltd.	35 993.00	Explorations Ltd.	59 829.00	Exploration and	
Petro-Canada Inc.	261 980 857.00	Saskatoon Leaseholds Ltd.	48 236.00	Development Fund	69 358.00
Petro-Canada Ventures	75 521.00	Sasko Oil & Gas Limited	70 221.00	Tiber Energy Corporation	104 713.00
Petrol Oil & Gas Co.		Saul, Francis K.	54 383.00	Tiger Ventures Ltd.	122 958.00
Ltd., The	1 126 128.00	Sceptre Resources Limited	52 176.00	Tipperary Resources Ltd.	76 163.00
Petromet Resources		Sceptre Saskatchewan		Titus Oil & Gas Corp.	53 618.00
Limited	33 180.00	80 Program	67 862.00	Tiverton Petroleum Ltd.	43 570.00
Petroventures		Scotia Energy		Tredavco Investments Ltd.	140 153.00
Resources Ltd.	65 287.00	Resources Limited	36 694.00	Tri-Link Resources Ltd.	488 068.00
Phoenix Resources Co.	113 096.00	Scurry-Rainbow Oil		Trillium Exploration	
Pioneer Shipping Limited	45 615.00	Limited	49 393 488.00	Corporation	44 297 670.00
Pipestone Petroleum Inc.	232 923.00	Seaward 1979-1 Production		Triumph Petroleum	
Pirate Drilling Ltd.	39 225.00	and Exploration Program	36 127.00	Limited	30 148.00

Tugboat 1983 Exploration and Development Program	52 967.00
Turbo Resources Limited	84 388.00
Twin Richfield Oil Ltd.	190 126.00
Twin Saskatchewan 1983 Development Fund	175 259.00
Ulster Petroleum Ltd.	232 041.00
Ultrapete Resources Ltd.	88 077.00
Unicorp Resources Ltd.	55 922.00
Union Oil Company of Canada Limited	25 564.00
Universal Explorations (83) Ltd.	381 845.00
Vanguard Petroleum Ltd.	191 658.00
Viking Exploration Ltd.	87 171.00
Vista International Petroleum Ltd.	41 021.00
Vortac Resources Ltd.	25 521.00
Voyager Petroleum Ltd.	540 168.00
Weir, William Alexander	41 984.00
Wellore Explorations (1980) Ltd.	41 375.00
Westar Petroleum Ltd.	553 605.00
Westburne Petroleum & Minerals Ltd.	163 403.00
Westcoast Petroleum Ltd.	14 010 007.00
Westeel Developments Ltd.	64 304.00
Western Decalta Petroleum (1977) Limited	293 797.00
Westmead Limited	115 859.00
Westmin Resources Limited	9 179 000.00
Wong, Rosalind	29 108.00
Woolley Resources Ltd.	35 126.00
Wydar Resources Enterprises Ltd.	26 026.00

APPENDIX II

CANADIAN OWNERSHIP AND CONTROL DETERMINATION PROGRAM

CURRENT PUBLICATIONS

Information kits containing the Act, Regulations, Guide, Application Forms
Canadian Ownership Rate Determination Guide 1984

Canadian Ownership Rate Determination Guide Supplement for Corporations

Public List of Canadian Ownership Rates (COR) and Control Status (CS) of Non-Individual and Individual Applicants

INFORMATION CIRCULARS

I.C. COCD 83-3 (Rev.)	"All Canadian" Application Form
I.C. COCD 83-4	Direct Filing by Investors
I.C. COCD 83-5	List of Nominee Names
I.C. COCD 83-7	Co-terminous Expiry Dates of Certificates for Parent Companies and Subsidiaries
I.C. COCD 83-11	Amendments to the Canadian Ownership Rate (COR) Measurement Provisions
I.C. COCD 84-2	Advance Rulings
I.C. COCD 84-3	Amalgamated Corporations Application Form
I.C. COCD 84-4	Information Required in an Amended Application
I.C. COCD 84-5	New COCD Regulations, Forms, Annexes and Publications

INTERPRETATION BULLETINS

I.B. COCD 83-1	Meaning of Control Status for Corporations Under the COCD Act
I.B. COCD 83-2	Meaning of Control Status for Partnerships Under the COCD Act
I.B. COCD 83-3	Meaning of Control Status of Trusts Under the COCD Act
I.B. COCD 83-4 (Rev.)	Definition of Equity-Related Persons
I.B. COCD 83-5 (Rev.)	COR of Private Trusts
I.B. COCD 84-1	Agreements of Purchase and Sale
I.B. COCD 84-2	Prescribed Circumstances
I.B. COCD 84-4	Flow-through Units
I.B. COCD 84-5	Investors Reusing Previously Determined Canadian Ownership Rate

GUIDELINES

G. COCD 83-2 (Rev.)	Special Status Entities
G. COCD 83-3	Applying for a Canadian Ownership Rate (COR) - Control Status (CS) Certificate Renewal
G. COCD 84-1	The Effect of Informal Equity in the Measurement of Canadian Ownership Rates (Oil and Gas)
G. COCD 84-2	Exercise of Ministerial Discretion in the Case of Forward Equity Containing a Restriction on Conversions

APPENDIX III

PETROLEUM INCENTIVES PROGRAM

CURRENT PUBLICATIONS

Information kits containing the Act, Regulations, Guide, Application Forms

Applicant's Guide, Petroleum Incentives Program

INFORMATION CIRCULARS

IC-PIP-82- 1	Information Circulars, Interpretation Bulletins and Guidelines
IC-PIP-82- 2	Ministerial Approval of Eligible Asset Costs
IC-PIP-83- 1	Amendments to Petroleum Incentives Program Regulations
IC-PIP-83- 2	Assignment of Petroleum Incentives Payments
IC-PIP-83- 3	Treatment of "Capped Wells" After January 1, 1983
IC-PIP-83- 4	Advance Rulings
IC-PIP-83- 5	June 30, 1983 Deadline for Filing a PIP Application for Expenses Incurred in 1981 and 1982

- IC-PIP-83- 6 Calgary Office to Begin Processing PIP Applications
- IC-PIP-83- 8 Amendments to Petroleum Incentives Program Regulations
- IC-PIP-83- 9 Amendments to the Petroleum Incentives Program Regulations
- IC-PIP-83-10 Grandfathering
- IC-PIP-83-11 Treatment of Expenses Incurred Under a Turn-key Arrangement
- IC-PIP-84- 1 Amendments to the Petroleum Incentives Program Regulations
- IC-PIP-84- 2 Amendments to the Petroleum Incentives Program Regulations
- IC-PIP-84- 3 Substantiation of the Eligibility and Reasonableness of Geophysical Expenses
- IC-PIP-84- 4 Geological, Geochemical or Geophysical Expenses
- IC-PIP-84- 5 Amendments to the Petroleum Incentives Program Regulations
- IC-PIP-84- 6 Amendments to the Petroleum Incentives Program Regulations

INTERPRETATION BULLETINS

- IB-PIP-82- 1 Adjustment of Production Penalty Expenses on Canada Lands
- IB-PIP-83- 1 Canadian Exploration and Development Overhead Expense
- IB-PIP-84- 1 Equipment Lease Rentals, Sub-lease Payments, Service Fees and Termination Payments

GUIDELINES

- G-PIP-82- 1 Ministerial Relieving Discretion Centring on the Well Requirements
- G-PIP-83- 2 Evidence Satisfactory to the Minister for Approved Holder Status
- G-PIP-83- 3 Ministerial Relieving Discretion Exemption From Adjustment Provisions – Mini-Safehavening
- G-PIP-84- 1 Ministerial Discretion for Relief From Certain Adjustments on Provincial Lands

FOR FURTHER INFORMATION ON PIA PROGRAMS, CONTACT:

Director General, Operations
Petroleum Incentives Administration
Room 332
220 – 4th Avenue S.E.
Calgary, Alberta
T2P 3L7
Phone: (403) 231-5005

Program Assistance Officer
Petroleum Incentives Program
Petroleum Incentives Administration
Room 6082
344 Wellington Street
Ottawa, Ontario
K1A 0E4
Phone: (613) 996-2611

Inquiry Office
Canadian Ownership and Control
Determination Program
Petroleum Incentives Administration
16th Floor
580 Booth Street
Ottawa, Ontario
K1A 0E4
Phone: (613) 996-4444



Energy, Mines and
Resources Canada

Énergie, Mines et
Ressources Canada